

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Twentieth Omnibus Objection**

Four Hundred Twentieth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	NIEVES HERNANDEZ, HILDA C/SANTA ANA E25 SANTA ELVIRA CAGUAS, PR 00725	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	112768	Undetermined*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Asociacion de Empleados Del ELA (AEELA), which is not part of the Title III proceedings. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
2	NIEVES HERNANDEZ, HILDA E-25 SANTA ANA SANTA ELVIRA CAGUAS, PR 00725	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	121044	Undetermined*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Asociacion de Empleados Del ELA (AEELA), which is not part of the Title III proceedings. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
3	OQUENDO VAZQUEZ, GERSON 28 CALLE CESAR CONCEPCION CAYEY, PR 00736	6/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	98212-1	Undetermined*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Asociacion de Empleados Del ELA (AEELA), which is not part of the Title III proceedings. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
4	RODRIGUEZ NIEVES, DAISY URB VILLA CAPRI CALLE VERONA 1172 RIO PIEDRAS, PR 00924	5/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13451-1	\$ 68,079.93
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Asociacion de Empleados Del ELA (AEELA), which is not part of the Title III proceedings. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
5	VELEZ CISCO, AURELIO HC 2 BOX 11275 LAS MARIAS, PR 00670	7/29/2019	17 BK 03283-LTS	Commonwealth of Puerto Rico	170039-1	Undetermined*
Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Asociacion de Empleados Del ELA (AEELA), which is not part of the Title III proceedings. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
TOTAL						\$ 68,079.93*